

Closing Package Material Differences/Status of Disposition Certification Report

Exhibit B

MATERIAL DIFFERENCES REPORT: Year End FY 2004

Indicate amount in appropriate columns for reason of material difference from your agency's perspective. If all or a portion of agency's reporting cannot be substantiated, complete item 5 -Unknown/Unreconciled

Agency Code/Name:

Dept 83 Export/Import Bank

Agency Contact/Ph/Email:

Tracey Cornish 202-565-3269

TP	RC	P_or_S ¹	Rptg_Agy	Trdg_Partner	Material_Diff	1-Confirm Rptg (X)	2-Acctg Method Diff (X) List	3-Acctg/Rptg Error ³	4-Timing Difference-	5-Unknown/Un	6-Timing Difference-
20	03	P	652,600,000	0	652,600,000						
20	05	P	0	653,000,000	653,000,000						

¹P=Primary, S=Secondary³Identify the amounts of accounting error attributable to reporting agency.⁴CY=Current Year; PY=Prior Year.

TP	RC	² Basis of Accounting Methodology Used by the Agency (Based Material Difference #2, Above)									

Certification

I have reviewed the Material Differences Report generated by FMS' IRAS from intragovernmental data submitted by our agency and associated trading partner(s). The data provided by this agency is consistent with its supporting records and is derivative of unaudited financial statement data submitted to OMB, as indicated from the disposition of material differences by: 'X' in the 1-confirm reporting column, or reported in columns 3-timing differences, or 4-accounting method difference. Or, in the event of accounting/reporting error(s), the agency is expected to correct reporting in a subsequent period, and account for/report timing difference activity.

 Chief Financial Officer or Designee

 Date

SPECIAL NOTE: This certification represents Section II (Explanation of Closing Package Differences) of the FYE 2004 CFO Representations for Federal Intragovernmental Activity and Balances.